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UNITED STATES PATENT AND TRADEMARK OFFICE

Title: Intranasal Delivery System
Applicant: Steven J. Penner and Randal W. Sebring
Application Number: 10/089,224
Filing Date: March 27, 2002
Group Art Unit: 3763
Examiner Name: Manuel Mendez
Attorney Docket Number: HeskaUSNP
Assignee: Heska Corporation

REPLY TO NOTICE OF NON-COMPLIANT AMENDMENT UNDER 37 C.F.R. §1.121

In response to the offices Notice of Non-compliant Amendment mailed December 10, 2004 in the above-identified application, the applicant submits replacement sheets for the section of the non-compliant Response entitled "Claim Amendment" which provides a complete listing of all the claims.

Dated this 10 day of January, 2005.

Respectfully Submitted,

CR MILES, P.C.

By:

Craig R. Miles
ATTORNEY FOR APPLICANTS
USPTO Reg. No. 45,954
1 Old Town Square, Suite 200 B
Fort Collins, CO 80524
(970) 492-0000
(970) 492-0003 facsimile

I have this 10 day of January, 2005, either myself personally, or through my direction of staff at this office, deposited all of the items listed in this Letter of Transmittal with the United States Postal Service as Express Mail, postage prepaid, in an envelope addressed to:

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Please process the enclosed United States divisional patent application and return the enclosed postcard receipt.

Direct all correspondence to:

**CR MILES, P.C.
1 Old Town Square, Suite 200 B
Fort Collins, CO 80524**

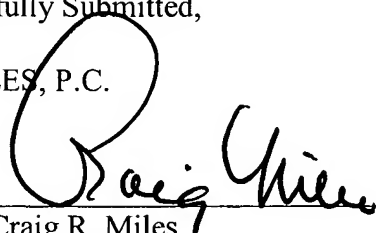
USPTO Customer No.: 39208

Dated this 10 day of January, 2005.

Respectfully Submitted,

CR MILES, P.C.

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